



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-5

J. Gordon Stephens, Jr., Treasurer
Bursen-Marsteller Political
Action Committee
1850 M Street, NW, Ste. 900
Washington, DC 20036

MAR 3 1995

Identification Number: C00201863

Reference: Amended July Quarterly (4/1/94-6/30/94) dated
12/19/94, Amended October Quarterly (7/1/94-9/30/94)
dated 12/19/94, Amended 30 Day Post-General
(10/20/94-11/28/94) dated 12/19/94 and Year End
(11/29/94-12/31/94) Reports

Dear Mr. Stephens:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule A supporting Line 11(a)(1) of your report discloses contributions received through what appears to be a payroll deduction plan. Please amend your report to disclose the amount deducted per pay period and frequency of deduction. 11 CFR §104.8(b) Please refer to the enclosed sample of properly reported payroll deductions.

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 219-3580.

Sincerely,

Neil Evans
Reports Analyst
Reports Analysis Division

9503968032

PAYROLL DEDUCTIONS

SCHEDULE A ITEMIZED RECEIPTS		Use separate schedule for each category of the Federal Summary Page	PAGE	OF
Contributions from Individuals			FOR LINE NUMBER	11(a)(1)
Any information obtained from such Reports and Statements may not be used by any person for the purpose of making contributions or for assessing purposes, other than using the name and address of any political committee to solicit contributions from such individuals.				
NAME OF CONTRIBUTOR (in Full)		National Organization PAC 000000001		
A. Full Name, Mailing Address and ZIP Code		Name of Employer	Date Month, Year	Amount of Each Receipt for Period
Anne Sullivan 21 18th Street City, State ZIP		National Organization, Inc.	payroll deduction	\$72.00
Employed For: <input type="checkbox"/> Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Seasonal		Occupation	Aggregate Year-to-Date	(\$72.00 biweekly)
A. Full Name, Mailing Address and ZIP Code		Name of Employer	Date Month, Year	Amount of Each Receipt for Period
Rodney Jones 881 Mainbury Road City, State ZIP		National Organization, Inc.	payroll deduction	\$180.00
Employed For: <input type="checkbox"/> Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Seasonal		Occupation	Aggregate Year-to-Date	(\$90 biweekly)

Itemize payroll deductions only after they have exceeded \$200 per calendar year from an individual.

Payroll Deductions

Once an individual's deductions aggregate over \$200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor. 104.6(b).

EXAMPLE: During an election year, a corporate manager authorizes her employer to deduct \$12 per pay period (each pay period is two weeks) for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, includes the manager's contributions as "unitemized contributions" in its April and July quarterly reports. By June 30, the closing date for the July report, the manager's aggregate contributions are \$180 — still below the \$200 itemization threshold. By September 30 — the closing date for the October quarterly report — the manager's contributions reach \$228. Therefore, the committee itemizes the total contributions received from the manager during the third quarter (\$120), providing the year-to-date total in the appropriate space. (See Item A in the illustration above.)

In-Kind Contributions

When determining whether to itemize an in-kind contribution, follow the same guidelines listed above under "When to Itemize Receipts." See Chapter 2 for information on how to determine the dollar value of an in-kind contribution.

In addition, add the value of the in-kind contribution to the operating expenditures total on Line 21(b) (in order to avoid inflating the cash-on-hand amount). 104.13(a)(2).

If the in-kind contribution must be itemized on Schedule A, then it must also be itemized on a Schedule B for operating expenditures. See the illustration at right.

Appreciated Goods

When a committee receives an in-kind contribution whose value may

IN-KIND CONTRIBUTIONS

SCHEDULE A ITEMIZED RECEIPTS		Use separate schedule for each category of the Federal Summary Page	PAGE	OF
Contributions from Individuals			FOR LINE NUMBER	11(a)(1)
Any information obtained from such Reports and Statements may not be used by any person for the purpose of making contributions or for assessing purposes, other than using the name and address of any political committee to solicit contributions from such individuals.				
NAME OF CONTRIBUTOR (in Full)		National Organization PAC 000000001		
A. Full Name, Mailing Address and ZIP Code		Name of Employer	Date Month, Year	Amount of Each Receipt for Period
Martin L. Evans 4 River Road City, State ZIP		National Organization, Inc.	8/18/92	\$5,899.00
Employed For: <input type="checkbox"/> Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Seasonal		Occupation	Aggregate Year-to-Date	(\$2,949.50 biweekly)

SCHEDULE B ITEMIZED DISBURSEMENTS		Use separate schedule for each category of the Federal Summary Page	PAGE	OF
Operating Expenditures/Other Federal			FOR LINE NUMBER	21(b)
Any information obtained from such Reports and Statements may not be used by any person for the purpose of making contributions or for assessing purposes, other than using the name and address of any political committee to solicit contributions from such individuals.				
NAME OF CONTRIBUTOR (in Full)		National Organization PAC 000000001		
A. Full Name, Mailing Address and ZIP Code		Property of Donor/Committee	Date Month, Year	Amount of Each Disbursement for Period
Martin L. Evans 4 River Road City, State ZIP		vehicle miles	8/18/92	\$5,899.00
Disbursement For: <input type="checkbox"/> Personal <input type="checkbox"/> Other		Disbursement For: <input type="checkbox"/> Personal <input type="checkbox"/> Other	Aggregate Year-to-Date	(\$2,949.50 biweekly)

Itemize in-kind contributions on both Schedules A and B so as not to inflate the cash-on-hand amount.